

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 150 Section 150.320 Meaning of "Acquired Outside This State"</b>
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**TITLE 86: REVENUE**

**PART 150  
USE TAX**

**Section 150.320 Meaning of "Acquired Outside This State"**

"Acquired outside this State", as used in the various tax exemption and tax credit provisions in the Use Tax Act, in addition to its usual and popular meaning, shall include the delivery, outside Illinois, of tangible personal property that is purchased in this State and delivered from a point in this State to the point of delivery outside this State.

(Source: Amended and effective March 12, 1976)